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AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Previously Presented) A magnetic recording medium obtained by coating, on a non-magnetic support, a magnetic coating material having a magnetic powder and binder dispersed in a solvent, wherein said binder contains two polyurethane resins, a first one of the polyurethane resins being:

an aromatic polyester polyurethane resin; and

a second one of the polyurethane resins being a polyurethane resin having a urethane group concentration of 3.0 mmol/g or above,

said aromatic polyester polyurethane resin has an OH value of 10 to 500 KOH mg/g,

said aromatic polyester polyurethane resin and said polyurethane resin contain any one of metal sulfonate, tertiary amine or quaternary ammonium salt, and said binder contains an aromatic isocyanate hardener, and

wherein said binder does not contain a halogen containing resin.

2. - 10. (Cancelled)

11. (Previously Presented) A magnetic recording medium obtained by coating, on a non-magnetic support, a magnetic coating material having a

magnetic powder and binder dispersed in a solvent, wherein said binder consists of:

an aromatic polyester polyurethane resin obtained by urethanization of an aromatic polyester with an aromatic diisocyanate; and

a polyurethane resin obtained by urethanization of a glycol with an aromatic diisocyanate under a condition ensuring a urethane group concentration of 3.0 mmol/g or above.

- 12. (Previously Presented) The magnetic recording medium as set forth in claim 11, wherein said aromatic polyester polyurethane resin and said polyurethane resin contain any one of metal sulfonate, tertiary amine or quaternary ammonium salt.
- 13. (Previously Presented) A magnetic recording medium obtained by coating, on a non-magnetic support, a magnetic coating material having a magnetic powder and binder dispersed in a solvent, wherein said binder consists of:

an aromatic polyester polyurethane resin obtained by urethanization of an aromatic polyester with an aromatic diisocyanate;

a polyurethane resin obtained by urethanization of a glycol having a molecular weight of 60 to 250 with an aromatic diisocyanate under a condition ensuring a urethane group concentration of 3.0 mmol/g or above, and

an aromatic isocyanate hardener.

- 14. (Previously Presented) The magnetic recording medium as set forth in claim 13, wherein said aromatic polyester polyurethane resin and said polyurethane resin contain any one of metal sulfonate, tertiary amine or quaternary ammonium salt.
- 15. (Previously Presented) The magnetic recording medium as set forth in claim 1, further wherein said polyurethane resin has an OH value in the range of 0.5 to 1.0 mmol/g.
- 16. (Previously Presented) The magnetic recording medium as set forth in claim 11, further wherein said polyurethane resin has an OH value in the range of 0.5 to 1.0 mmol/g.

Please add the following new claims:

17. (New) The magnetic recording medium as set forth in claim 1, further wherein a ratio of the aromatic polyester polyurethane resin to the polyurethane resin having a urethane group concentration of 3.0 mmol/g or above measured in parts by weight added is in the range of 5:15 to 10:8.

- 18. (New) The magnetic recording medium as set forth in claim 11, further wherein a ratio of the aromatic polyester polyurethane resin to the polyurethane resin having a urethane group concentration of 3.0 mmol/g or above measured in parts by weight added is in the range of 5:15 to 10:8.
- 19. (New) The magnetic recording medium as set forth in claim 17, further wherein the ratio of the aromatic polyester polyurethane resin to the polyurethane resin having a urethane group concentration of 3.0 mmol/g or above measured in parts by weight added is in the range of 10:10 to 10:8.
- 20. (New) The magnetic recording medium as set forth in claim 18, further wherein the ratio of the aromatic polyester polyurethane resin to the polyurethane resin having a urethane group concentration of 3.0 mmol/g or above measured in parts by weight added is in the range of 10:10 to 10:8.